COMMISSION REGULATION (EC) No 2025/2001

of 16 October 2001

amending Regulation (EC) No 1663/95 laying down detailed rules for the application of Council Regulation (EEC) No 729/70 regarding the procedure for the clearance of the accounts of the EAGGF Guarantee Section

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy [1], and in particular Article 4(8), Article 6(2) and Article 7(5) thereof,

Whereas:

(1) Article 9(1) of Regulation (EC) No 1258/1999 and Article 2(2) of Commission Regulation (EC) No 2390/1999 of 25 October 1999 laying down detailed rules of the application of Regulation (EC) No 1663/95 as regards the form and content of the accounting information that the Member States must hold at the disposal of the Commission for the purposes of the clearance of the EAGGF Guarantee Section accounts [2], as last amended by Regulation (EC) No 1863/2001 [3], require the Member States to make accounting information available to the Commission on request of the latter. Article 4(1) of Commission Regulation (EC) No 1663/95 of 7 July 1995 laying down detailed rules for the application of Council Regulation (EEC) No 729/70 regarding the procedure for the clearance of the accounts of the EAGGF Guarantee Section [4], as last amended by Regulation (EC) 2245/1999 [5], should be adapted to these rules.

(2) The requirements for reporting on amounts to be recovered in the annual declaration pursuant to Article 5 of Regulation (EC) 1663/95, on the one hand, and in the monthly accounts pursuant to Article 3(6a) of Commission Regulation (EC) No 296/96 of 16 February 1996 on data to be transmitted by the Member States and the monthly booking of expenditure financed under the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF) [6], as last amended by Regulation (EC) No 1934/2001 [7], on the other hand, are different. These requirements should be harmonised by amending Article 5(1) of Regulation (EC) No 1663/95 accordingly.

(3) Pursuant to Article 5(2) of Council Regulation (EC) No 1259/1999 of 17 May 1999 establishing common rules for direct support schemes under the common agricultural policy [8], as amended by Regulation (EC) No 1244/2001 [9], Member States may use the amounts released by the reductions or cancellations of payments under Articles 3 and 4 of that Regulation for certain measures within the framework of aid for rural development. The amounts thus retained from the aid payments must be credited to a specific account opened for each paying agency or on a specific unique account opened at the level of the Member State and intended exclusively for the financing of the additional Community support. This account should also be part of the annual accounts within the meaning of Article 4(1)(a) of Regulation (EC) No 1663/95.

(4) The guidelines for criteria for accreditation as a paying agency in respect of the processing of claims by means of a computer system should be updated in the light of developments in computer processing.

(5) The measures provided for in this Regulation are in accordance with the opinion of the Fund Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EC) No 1663/95 is amended as follows:

1. In Article 2(1), the last indent of the first subparagraph and the first sentence of the second subparagraph are deleted.

2. In Article 2(3), the words 'paragraph 1' are replaced by the words 'Article 4(1)c of this Regulation'.

3. The following text is added at the end of Article 4(1):

'(c) a full record of all accounting information required for statistical and control purposes in the form and of the content established on the basis of Article 2(3) of this Regulation.'

[1] OJ L 160, 26.9.1999, p. 103.
[2] OJ L 295, 16.11.1999, p. 1.
[3] OJ L 259, 27.9.2001, p. 1.
[4] OJ L 158, 8.7.1995, p. 6.
[5] OJ L 273, 23.10.1999, p. 5.
[6] OJ L 39, 17.12.1996, p. 5.
[7] OJ L 262, 2.10.2001, p. 8.
[8] OJ L 160, 26.6.1999, p. 113.
[9] OJ L 173, 27.6.2001, p. 1.

4. Article 4(2) is replaced by the following text:

'2. The documents and the accounting information referred to in paragraph 1 shall be sent to the Commission by 10 February of the year following the end of the financial year which it concerns. The documents referred to in points (a) and (b) of paragraph 1 shall be sent in four copies or, alternatively, in one copy together with an electronic copy.'

5. Article 5(1) is replaced by the following text:

'1. The accounts referred to in Article 4(1)(a) shall include:

(a) the expenditure summarised by item and subitem of the Community budget;

(b) a table of differences, by item and subitem, between the expenditure declared in the annual declaration and that declared in the monthly declaration for the same period in the document referred to in Article 3(5) of Regulation (EC) No 296/96. This must be accompanied by an explanation for each difference by subitem;

(c) the table, for the end of the financial year, referred to in Article 3(6a)(a) of Regulation (EC) No 296/96;

(d) a summary of intervention operations and a statement of the quantity and location of stocks at the end of the financial year;

(e) confirmation that the details of each movement of intervention storage is held on the paying agency's files;

(f) the tables, for the end of the financial year, referred to in Article 3(6a)(b) of Regulation (EC) No 296/96.'

6. Point 6(vi) of the Annex is replaced by the following text:

'The confidentiality, integrity and availability of all computer data should be assured by measures adapted to the administrative structure, staffing and technological environment of each individual paying agency. The financial and technological effort should be in proportion to the actual risks incurred.

In any computer system used, adequate procedures should be in place for:

(a) general organisation, management and audit,

(b) physical security,

(c) logical security,

(d) systems development, programming and maintenance,

(e) routine operations,

(f) telecommunications,

(g) microcomputers,

(h) contingency planning,

(i) application controls.'

Article 2

This Regulation shall enter into force on the seventh day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 16 October 2001.

For the Commission

Franz FISCHLER

Member of the Commission